

State of California

BOARD OF EQUALIZATION

CIGARETTE TAX REGULATIONS

Regulation 4099. AFFIXING OF STAMPS OR METER IMPRESSIONS OUT-OF-STATE.

Any person who maintains a place of business in the United States and distributes cigarettes in this State may obtain a Distributor's License and, when authorized in writing, may affix stamps or meter impressions to packages of cigarettes at such place of business before the cigarettes are brought into this State.

History: Adopted June 24, 1959.